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Attorneys for the
DEPARTMENT OF TAXATION, STATE OF HAWAII

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF HAWAII

In re

HAWAIIAN EBBTIDE HOTEL,
INC. aka HAWAIIAN EBBTIDE
HOTEL aka JOHN WOLLSTEIN,

Debtor.

CASE NO. 19-00227
(Chapter 11)

Re: Docket Entry No. 32

Hearing:

Date: [To Be Set]

Time: [To Be Set]

Judge: Honorable Robert J.
Faris

DECLARATION OF CYNTHIA M. JOHIRO REGARDING
DEPARTMENT OF TAXATION, STATE OF HAWAII'S
JOINDER TO MOTION TO CONVERT CASE TO CHAPTER 7
OR TO DISMISS CASE

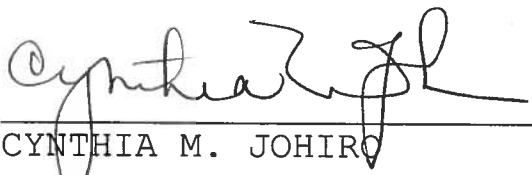
1. I am an attorney licensed to practice in
all state and federal courts in the District of Hawaii.

2. I represent the Department of Taxation, State of Hawaii (the "Department") in the above-entitled case.

3. At the Debtor's First Meeting of Creditors, I noted that the Debtor's Tax ID/FEIN on its petition, according to the Department's records, was incorrect. I requested that the Debtor provide a correct Tax ID/FEIN. The Debtor provided another Tax ID/FEIN at the First Meeting of Creditors that according to the Department's records is not assigned to the Debtor. I notified the Debtor's counsel that the second Tax ID/FEIN was also incorrect but did not receive another Tax ID/FEIN to replace the second incorrect number provided.

I hereby declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

DATED: Honolulu, Hawaii, MAY 13 2019.


CYNTHIA M. JOHIRO